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VOL. III. NO. 212.

relus. There is nothing in the circumstances of the present ar to induce a departure from such a provident course, an i

CAL YEAR, CAMMENCING JULY 1, 1844, AND TERMINATING

EXPENDITURES - According to the data furnished by the di-

ferent Departments there will be require 1the balance of for mer appropriations. \$2,608,026 ferent ment and indefinite appropriations 2,318,189 fc.

Specific appropriations for the service of the year, 21,950,844 10

Probable deficiency, independent of other specific app. opriations that may be made by Congress. \$4,587,009 19

The estimate of the proceeds of the sales of public lands is founded upon the expectation that all the Miami lands in Indiana, or those in the Choctaw cession of 1830, in Mississippi, will be brought into makes.

will be brought into market.

If both tracts should be offered for sale, the amount from that source may be increased four hundred shousand dollars. If neither should be offered, the estimated amount will be re-

outh on rier will amount to more than three millions, mak

ing a total of more than sixteen millions for the calendar year.
Various general considerations, and particularly that the
stocks of imported goods were, during the last two years,
nearly exhausted, induce the belief that the revenue from this

ource will continue to augment under the present laws for ne next two years; but it is doubted whether this increase will

which there is now no reason to anticipate, we cannot rely up-on more than a moderate increase of duties from customs, bearing a proportion to the increase of population for years to

With a view to furnish the information collected in this De-

son to anticipate the wild and excessive rage for rpuchases which at one time prevailed. If the tide of emigration should take its course tow rd the shores of the Pacific, it might materially affect the Government sales of lands. The tracts set

terially affect the Crovenment sales of lands. The tracts set apart to the new States and located by them, being or likely to be in the market, will also have an influence upon the question. These and other considerations not of equal magnitude but having a bearing upon the result, have induced the undersigned to doubt whether the receipts from the sales of lands will be equal to the estimates submitted, which have been obtained from the General Land Office, and are founded upon

arge purchases being made of tracts that will be brought into

The expenditures for the next eighteen months will be diminished to a considerable extent, in consequence of the distribution of the proceeds of the sales of Public Lands having ceased, of no appropriations being necessary for new purchases of Indian lands, of various public buildings, hereofore authorized, being completed, and, it is hoped, of the claims of militia and volunteers being nearly setisfied.

Yet from present appearances it seems certain that the deficiencies above stated will exist during the present and the next fiscal year. They are but continuances of similar deficiencies which commenced immediately after the deposites were made with the States, and have continued for the last seven years. The accompanying tible (C) exhibits the receipts from the various's sources accruing between the list of January, 1837, and

various sources accruing between the 1st of January, 1837, and the 20th September, 1813, the expenditures, exclusive of pay-ments for principal or interest of the Public Debt, those made on that account, and the actual balance in the Treasury.

It will be seen that the deficiency has been diminishing dur

ing the last three years, having been at the rate of seven hundred thousand dollars less per year during that time than during the preceding four years. The average rate of revenue per annum accruing between the 1st of January, 1837, and the 31st of December, 1840, was twenty-one millions of Jollars, while that between the first of January, 1841, and the 30th September,

1813, was eighteen millions two hundred thousand dollars per

The accruing revenue stated in the table embraces all the receipts into the Tie sury during the periods referred to, excepting those from debts and other funds existing prior to 1837 in reference to the first mentioned period, and with a like exception of receipts from similar funds which existed before 1811, in reference to the second period, and excepting in

The payments on account of the principal and interest of the old public debt, and the interest on loans and Treasury notes during the last mentioned period, exceeded two millions, while those between 1837 and 1840 were less than seven hundred

thousand dellars.

From the preceding estimates and statements it ap-

1st July, 1811, beyond the probable revenue, at

The accruing revenue stated in the table embraces all the

This sum is composed of the following items: ivil list, foreign intercourse, and miscellaneous

aterest, &c. on public debt

\$26,877,059 1

\$26,877,059 19

THE TRIBUNE.

Report of the Secretary of the Treasury.

TREASURY DEPARTMENT, Dec. 6, 1843. TREASURY DEPARTMENT, Dec. 6, 1842.

Six-By the act of Congress, approved May 10, 130°, it is made the daty of the Secretary of the Treasury "to digest, prepare, and lay before Congress, at the commencement of every session a report on the subject of finance, containing estimates of the public revenue and public expenditures, and plans for importing or increasing the revenues from time to time." By infacted to commence on the first day of July in each year, beginning with that day in the year 1813; and it is provided that the report and estimates required to be prepared and laid before Congress at the commencement of each session by the Secretary of the Treasury, shall be a report and estimates for each fiscal year, commencing as aforesaid, and terminating on the thirtieth day of Jane in the succeeding calendar year.

In obedience to these laws the following re, ort is submitted:

The act of 1812 contemplates that estimates of the receipts

In obedience to these laws the following re, oft is submitted.—
The act of 1842 contemplates that estimates of the receipts and expenditures of the fiscal year commencing 1st July, 1844, should be furnished at the commencement of the present series of Congress. They have accordingly been prepared, and are herein presented.

The estimates for the current fiscal year, commencing 1st of July, 1843, were made in December, 1842, so much in advance of the time to which they related that they were necessarily conjectural to a great extent. They can now be rendered more exact by a knowledge of the true state of the Treasury at the commencement of the fiscal year, and by a better acquimnance with the necessities of the various branches of the public service. Accordingly, the different Departments have been requested to revise their respective estimates.—Upon the information thus obtained a corrected account of the actual and estimated receipts and expenditures of the current fiscal year, commencing the 1st of July last, has also been prepared and is now submitted.

In order to fill the chasm in the accounts between the 31st day of December, 1812, and the 1st day of July, 1843, caused by the change in the fiscal year, and to ascertain the true balance in the Treasury on the 1st July, 1843, it becomes necessary to exhibit a statement of the receipts and expenditures during the time, which is accordingly presented herein. It will be sen that the expenditures exceeded and the receipts fell short of the estimates for that period. An account of the actual neights and expenditures of the calendar year 1842 is also aunted to this report, a part of them only having been hinherto submitted to Congress, in which the expenditures will be found classed under general yet distinctive heads of appropriation, so as to exhibit briefly and intelligibly the subjects to which they have been applied. It is an abstract of the warmus issued to the Treasurer pursuant to the appropriations by Congress, and paid by him. It does not embrace the tr The statements of the receipts and expenditures for the half year between the 1st of January and the 1st of July, 1813, and for the first quarter of the new fiscal year, are also founded upon the entries in the books of the Register of the Treatment and make no distinction had any, and make no distinction between warrants settled or unsettled. These statements, therefore, show accurately the saments that have been made according to the appropriations by Congress, although all the evidences of those disbursements required by the auditing officers may not have reached

their offices.

This mode of exhibiting the state of the Treasury has not This made of exhibiting the state of the Treasury has not always been observed. The money apparently in the hands of the Treasurer has sometimes been so stated as to leave the impression that it was an available balance. The average of outstanding warrants, as they are called, for a series of years, has been deducted from the apparent be ance, instead of deducing the exact amount that remained unsettled. But when a warrant has been issued to the Treasurer and paid by him, the amount is effectually disposed of, and cannot be reached by Congress, whether the Treasurer's account of such payment is settled or not. The mode now pursued, therefore, is deemed the proper one to exhibit the amount in the Treasury subject to appropriation. The explanation is made to account for discrepancies that may appear between the statements and tables herewith presented and those in former reports.

These accounts and estimates present a connected series

These accounts and estimates present a connected series from the 1st of January, 1842, to the 1st of July, 1845, and exhibit the operations of the Tiersury for the last two years, (with the exception of the present quarier) its present condition, and its future prospects. The results deduced from them and the views they suggest will now be presented in the order of time, in respect to the different periods to which they relate.

RECEIPTS, EXPENDITURES, &c. of 1812.

The outstanding warrants at the

close of the year 1811, w.re.... 813,268 46

\$29,289,434 55 Instead of any available balance in the Treasury on the 1st of January, 1842, there was, therefore, a deficiency to meet the entstanding warrants of \$601,223 47.
From the accompanying statement (A) it appears that the receipts into the Treasury during the year 1842, exclusive of trust funds, and of the avails of Treasury notes and loans, the sums paid on the redemption of Treasury notes and interest on them, and on recent loans, and on account of the old public debt,

The excess of expenditures over revenue was 4,277,071 20
The amount paid on account of the old public debt. debt, Treasury notes, and interest on them and on loans, was.

To supply the deficiency in the revenue, and to provide means for the redemption of Treasury notes, others were issued and loans obtained to the ground of the amount of.
And a balance was thus left in the Treasury on
the lat of January, 1843, exhasive of deposites
with the States, indemnities, and trust fonds,

and deducting outstanding warrants, subject to appropriation, of 1,449,472 03 RECEIPTS, EXPENDITURES, &C., OF THE FIRST SIX MONTHS The balance in the Treasury on the 1st January,

The balance in the Treasury on the 1st January.

1813, exclusive of deposits with States, trust funds and outstanding warrants, was.

By the accompanying statement (B) it appears that the receipts between the 1st of January and 1st of July, 1813, exclusive of the avails of Treasury notes and loans, were.

And the expenditures, exclusive of the sums paid on account of the public debt.

Licess of expenditure over revenue.

The amount paid for redemption of Treasury notes and for principal and interest on the public debt, was.

To supply the deficiency and to provide means for the redemption of Treasury notes, others were issued and loans obtained to the amount were issued and loans obtained to the amount

And a loan was made under the act of March 3 1813, of seven millions, of which nearly the whole was received during the quarter. 6,934,000 to Which left a balance on the 1st of July, 1313, of 10,431,507 55 Which left a balance on the 1st of July, 1313, of 10,414,507 55
This large apparent balance arises from the circumstance that
while nearly the whole proceeds of the seven millions' loan
were paid in during the half year, the amount of notes redeemed by those proceeds does not appear in the accounts of
that period, but is contained in those of the next quarter. The
real balance, excluding the loan and the notes subsequently redewed, was about \$3,370,000.

REVISED ESTIMATE OF THE RECEIPTS AND EXPENDITURES
FOR THE FISCAL YEAR. COMMENCING JULY 1, 1813.

FOR THE FISCAL YEAR, COMMENCING JULY 1, 1813.
The accounts of the first quarter of the present fiscal year, but is, from July 1st to September 30th, 1813, exhibit the following with the formula of the present fiscal year.

Total 6,614,013 71
Balance in the Treasury 1st July, 1843 10,434,507 55 90,555 48

terest, &c., on public debt..... Total, exclusive of redemption of Treasury notes Leating a balance on the 1st October, 1813, of . . . \$3,529,131 77 INMATE FOR THE REMAINING THREE QUARTERS OF THE Balanceat the end of the first quarter, 30th Sep-Balanceat the end of the first quarter, 30th September, 1813

Himsted receipts, 2d quarter—from catoms. \$3,100,000

From lands \$57,000

Limited receipts, 3d quarter—from catoms \$0,000

From lands \$500,000

Limited receipts, 4th quarter—from catoms \$3,600,000

Limited receipts, 4th quarter—from catoms \$3,600,000

From lands \$520,000

Limited receipts, 4th quarter—from catoms \$3,600,000

Limited receipts, 500,000

South lands \$520,000

Limited lancons \$520,000

iske exception of receipts from similar funds which existed before 1211, in reference to the second period, and excepting in both cases the means derived from loans and Treasury Notes. This view is taken for the purpose of exhibiting the actual recenue, independent of accidental and extrinsic additions.—
Thus, during the first four years, the deficiency in the ordinary ievenue was supplied by the balance in the Treasury on the 1st of January, 1837, of \$16,087,278.33; by receipts from debts and other funds existing before the 1st of January, 1837, to the amount of \$8,576,697.63, and by Treasury Notes. During the last two years and nine months, the deficiency was partly supplied by the balance in the Treasury on the 1st of January, 1811, \$1,196,637.65; by receipts from funds existing before the last mentioned day to the amount of \$720,723.99; and the residue by loans and Treasury Notes.

It will be perceived, also, that the expenditures for the four years, for all purposes other than the public debt, averaged at the rate of twenty-eight millions one hundred and twenty-five thousand dollars per year; while those of the same character for the last two years and nine months averaged at the cate of twenty-four millions four hundred and firty eight thousand dollars per jear; while those of the same character for the last two years and nine months averaged at the tate of twenty-four millions four hundred and firty eight thousand dollars per jear; while those of the same character for the last two years and nine months averaged at the tate of twenty-four millions four hundred and firty eight thousand dollars per jear; while those of the same character for the last two years and nine months averaged at the tate of twenty-four millions four hundred and firty eight thousand dollars per jear; while those of the same character for the part of the principal and interest of 53,000 - 12,907 000 G Of the specific appropriations already made by law applicable to the service of the last and current fiscal year, there re

mains energended. 19,509,635 S9
Of this balance there will not be required to be expended during the year
but will be required during the next
year, for the civil list. In the support of the civil list. year, for the civil list, foreign inter-coarce, and miscellaneous 352,387 41 Military establishment 2,255,638 65

2,608,026 06 and which will not be required, and be carried to the surplus fund. 501,940 73

3.112,966 79 Laving of the specific appropriations, which, according to the data furnished by the re-pective Departments, will be required during To which is to be added amount of permanent and indefinite appropriations, which will be tendined 16,396,669 00

\$8,500 000 00 The loan of 1841 becoming due 1st January, 1845, teneired 2,577 713 28
Additional appropriations necessary 289,612 96 \$19,263,395 94 Treasury notes, it is supposed that adequate provision for the

NEW-YORK DAIN TRIBIN

OFFICE NO. 160 NASSAU-STREET. BY GREELEY & McELRATH.

NEW-YORK, WEDNESDAY MORNING, DECEMBER 13, 1843.

FIVE DOLLARS A YEAR.

This sum is composed of the following items: nt is made by existing laws, which authorize the funding such notes in a ten years' stock, or the reissue of them before the lat of July, 1844. Some observations will be found in a subsequent part of this report explanatory of the views and course of this Department in regard to these Treasury notes Indian Department
Pensions
Naval Establishment
Interest on Public D. bt. In this place it is deemed proper only to express the opinion that no legislation will be necessary to provide for this abdount of more than \$4,500,600, other than the continuance by Congress of the provisions of the act of March 3, 1843.

The loan made under the act 2 st July, 1811, is in terms redeemable at the option of the Governmen after the 1st of January, 1815, yet is not doubted that the understanding of the lenders at the times was a six always is inversed to loans on 5.053 570 The means in the Treasury, as above stated, are. 16,736,131

uary, 1815, yet is not doubted that the understanding of the lenders at the times was, as it always is in respect to loans on similar terms, that would be redeemed at the specified time. In the opinion of the undersigned the practice of rendering loans indefinite or uncertain as to the times of payment, ought not to be indulged when it can be possibly be avoided. A postpone ment supposed to be temporary from yearto year embarrasses the operations of the Treasury by the uncertainty of the demands which may be made upon it. In the present abundance of money, it is believed that a new loan might be obtained, on a ten or fifteen years' stock on terms more favorable to the Government than those on which that about to become due was procured. This course is recommended also be the consideration that the probable deficiency in the revenbecal year. Being actually appropriated by Congress, and liable to be used even during the year, and c-rianly within a short time after its expiration, the undersigned has healtated to deduct the amount from the expenditures, and, although this has been done in conformity with usage, this explanation is necessary to prevent mistake. Norwithst-anding this deduction, it will be perceived that there will be a deficiency of more than two millions five hundred thousand dollars. To this deficiency must be added the amount of such special appropriations as Congress may make during the present session, in addition to the appropriations for which estimates are submitted in another Report. It is a duty also to remark, that the credit of the Treasury, the facility of its operations, and the necessity of guarding against unforcemen contingencies, have usually induced Congress to make provision for a small surplus. There is nothing in the circumstances of the present

able to the Government than those on which that about to become due was procured. This course is recommended also by the consideration that the probable deficiency in the revenues of the nert fiscal year to meet the ordinary expenditures will be sufficient to call forth all our resources without encountering this additional amount.

The remaining eight millions five hundred thousand dollars, the estimated expenditures over the receipts of the present and next fiscal year, must be avoided in whole or in part by a reduction of the public expenditures, or provision must be made to meet them by an increase in the revenue. Both these topics, therefore, demand consideration.

First, a reduction in the expenses of the Government. The subjects for retrenchment fall peculiarly within the province of the legislative branch of the Government, particularly those of a general character. There are some, however, which are necessarily better known to the departments having charge of them. It is believed that the expenses of collecting the revenue from customs may be materially diminished by the abolition of some collection districts, and of some offices in other districts which have ceased to be useful, and by a more exact regulation of the compensation of these officers who may be retained. The subject has heretofore been brought to the attention of Congress, and it is again respectfully submitted year to induce a departure from such a movident course, and for that purpose a million and a half of dollars ought to be added to the deficiency above stated. The whole amount to be provided for the services of the present fiscal year, beyond the means now existing or estimated, would therefore be about \$1,000,000.

Estimate of Revenues and Expenditures for the Fiscal year, advances for the Fiscal year, can year, advances for the Fiscal Year. be retained. The subject has heretofore been brought to the attention of Congress, and it is again respectfully submitted to its consideration. Any additional information that has been obtained, and the views of the Department in detail, will cheer-

obtained, and the views of the Department in detail, will cheerfully be communicated to the appropriate committees.

A large and unnecessary expense is frequently incurred in the proceedings to obtain judicial condemnation of goods of small value, which have been seized as having been illegally imported. In one collection district, and in a single quarter, out of forty-three cases of seizure, balances of costs were paid by the United States in thirty-nine of them, averaging fifty-four dollars in each suit. This is probably an extreme case, but the evil is known to be very general. If o claimant ventures to appear, the conclusion seems irresistible that no defence exists. It is submitted, therefore, whether a more prompt and economical mode of proceeding may not be adopted consistent with the rights of all. Congress has made liberal provision for the remission of foreitures where they have been incurred without fraudulent intent, by a short and simple process, which saves to the applicant the costs of a | 3,559,901 93 | 3,926,903 93 | Indian Department | 2,330,355 11 | Penstons | 1,555 844 57 | Interest & 2 have been incurred without fraudulent intent, by a short and simple process, which saves to the applicant the costs of a trial. It would seem but just that a similar principle should apply in favor of the Government. In cases where the appraised value of the goods seized shall be less than one hundred dollars, an ample public notice might be given, requiring claimants to appear and give security for costs in case of failure, and in default of a claim, the goods might be sold at sublic auction, and the proceeds deposited in the Treasury for a convenient period prior to final distribution, to be refunded in

If neither should be offered, the estimated amount will be reduced two hund ed and fifty thousand dollars.

The preceding estimates are made on the assumption of the continuance of the existing laws for the collection of duties on imports and tonnage, and for the sale of the public lands, and of yourse will be affected by any changes in those laws. The fluctuations of commerce forbid an implicit reliance upon any prospective calculations for a long term. Those now presented have been made from the best information that could be obtained, and from a comparison with the receipts of previous years. The large amount of eighteen millions received in 1342 from customs is not to be wholly credited to the business of that year. It includes \$1,808,666 H, the amount of duties which had accrued in 1841, and was secured by bonds that were paid in 1842, and also \$167,609 of Treasury Notes redeemed by the collectors in the former year, but which were credited in 1842, thus leaving the actual receipts from the duties of the year at less than thirteen millions. It will be perceived that there was a decided improvement in the duties on imports during the year 1843; for, during the three first quarters of that year, the receipts exceeded thirteen millions, and, from icturns already received, it is quite certain those of the fourth quarter will amount to more than three millions, making a total of more than sixteen millions for the calendar year.

licanction, and the proceeds deposited in the Treasury for a convenient period prior to final distribution, to be refunded in the proper cases.

The act regulating the amount of compensation to be retained out of their lees by Clerks of District and Circuit Courts when the same person of ciates in the same capacities, has received a construction by one of the Circuit Courts which defeats the purp se that Congress seems to have had in view, and requires amendment; if it be intended that the surplus of fees beyond the given amount shall belong to the T easury

Considerable expense might be saved by a modification of the act of June 12, 1840, which would allow the consolidation of two or more surveying districts, whenever the remaining surveys therein chuld, in the opinion of the Department, be completed under the Surveyor General of one of them; and by authorizing the discontinuance of land offices whenever their expenses exceed twenty per cent of the annual amount of sales, and annexing the lands unsold to some oner fice.

The acts making permanent and indefinite appropriations might, with great prop inty, be revised with a view of ascertaining whether justice to the country, as well as economy, does not require the repeat of same of them, or at least a limitation of the time for which they shall remain, or of that in which applications shall be made and the proofs completed. The expenses thought upon the Judiciary fund call for examination and regulation, and will be the subject of a special report.

Secondly, It becomes the duty of the undersigned to ex-

the next two years; but it is added to meet the extended three or four millions.

It is believed that habits of economy are prevailing among our fellow citizens, stimulated and strengthened by the sad consequences of overtrading and a spirit of specula ion. The disposition to husband their means prevents the purchase of many superfluous articles of foreign manufacture which were hereformity in extensive use. Many fabrics which were herefore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our fore imported, and nearly all those which are necessary to our foreign foreign manufactured that direct taxtion, of real or personal property would not be attempted until all other resources have failed. The under igned has therefore nothing to suggest on the nearly all those of control of them as may exist after the reductions.

It is believed that habits of control of them as may exist after the reductions or such portion of them as may exist after the reductions.

dis., and will continue to operate; and in connection with a more healthful economy, will materially affect the revenue.— The estimates of receipts from customs for the ensuing eighteen months have been framed in reference to these considerabe made by which any permanent increase of revenue from the public I domain can be secured. Some temporary accession might be obtained by reducing the trice of land offered for sale, but it would be with the hazird, if not certainty, of de-stroying a rich fountain, whose regular and steady stream is kept up by maintaining a moderate proceadapted to the circum tions.

A table has been prepared under my direction, which accompanies this report. (G.) exhibiting the value of foreign merchandise imported and re exported from 1821 to 1842, and showing the value of articles consumed or left on handduring each year. By a compurison of this table with another (I.) also hereto annexed, showing the value of m-rchandise imported and the duties accruing thereon for each year during the same stances of our fellow citizens, and yet not inviting speculative investments. Our ultimate resource, then, must be the duties on imports. And when it is considered how large a portion of the expenditures of the government is caused by our light houses, by our foreign intercourse, by our navy and other means to protect and extend our commerce with 'origin na-tions; and with how much more equality and equity a tax upon the importation of foreign merchandise operates upon all classes than any other mode of raising revenue; with how much more ease it is collected, and how it entirely avoids all colli-sion with the State sovereignties respecting the subjects of tax-ation, this mode of suppling the wants of the government will consider itself to favorable consideration. period, it will be perceived, as a general result, that the duties were the greatest during the years when the largest amounts of imported goods were either consumed or left on hand. A com parison of these for the several years will afford a very good idea of the average consumption of foreign goods and the balances that must have been left on hand, and will justify the conclusion that the largest amounts of duties were founded conclusion that the largest amounts of duties were founded upon the sxcess of importation over consumption; in other words, that the regular and steady consumption of the country did not furnish the means from which those excessive revenues were derived. The inference to be drawn from these results is, that we are not to expect such amounts of duties as characterized the years 1831, 1832, 1835, 1836, and 1839, without the existence of the same cause—importations beyond our wants. And indeed a more general inference may be drawn, that, without the intervention of some extraordinary causes, which there is now no reason to auticipate, we cannot rely up-

commend itself to favorable consideration.

Sufficient information has not yet been obtained respecting the practical operation of the act of 26th August, 1842, establishing the existing rates of duties on foreign importations, to authorise an accurate opinion of the probable results of its different provisions. The commercial saxistical statement required by law, embracing the returns from the 30th of September 19 of the commercial state of the commercial required by law, embracing the returns from the 30th of September, 1812, to the 30th June, 1813, is in course of preparation by all the force that can be applied to it, and it is hoped will be laid before the two Houses of Congress in the course of the ensuing month. As it will embrace the first 9 months during which the present tariff has been in operation, it will probably contain the desired information. But the undersigned feels bound to say, that, from the examination of reports he has caused to be made from the principal ports and from a general view of our commerce, after the best consideration which he could give to the subject, he has not been able to discover any of the existing duties which can be increased with any reasonable prospect of augmenting the revenue. The danger from this source is, that articles upon which high duties are levied will either be clandestinely introduced or not imported at all. It is believe dithat to the great vigilance which With a view to furnish the information collected in this Department, respecting the course and fluctuations of our foreign commerce, in a convenient form for examination and reference, several very valuable tables have been prepared, which are annexed to this report. Among them, beside those already mentioned, is a statement of our exports of domestic produce and of foreign goods, distinguishing those subject to duty from these that were free; also, tables of the most important articles imported from those countries with which we have the most intercourse, designating them respectively; and, also, of our exports to the same countries. There is also a 12-ble showing the gross revenue of each year, the expenses chargeable upon it, and the nett proceeds. All these embrace the period from 1821, when the statistical reports were first made, to the year 1812.

The proceeds of the sales of the public lands have been estimated from the best elements within reach. The demand for these lam's is steady, while it is moderate, and there is no reason to anticipate the wild and excessive rage for funchases imported at all. It is believe that to the great vigilance which has prevailed during the past season along the coast and on our extended inland frontier, it is mainly osing that the fraudulent importations which had been anticipated by some have been prevented. The temptation, however, should not be carried so far that success in one enterprise will remunerate for the losses in several failures.

bearings upon the revenue, the undersigned is not prepared to specify any very important rates of duty that will bear reduction unless the deficiency be supplied by duties upon other articles. Those levied on glass, particular kinds of iron, coal and sugar are considered by many too high for revenue pur-poses. Should the statistical information before referred to, exhibit such a result in respect to these or any other articles they will doubt'ess arrest the attention of Congress.

Assuming, what will probably be found to be the case, that

Assuming, what will probably be found to be the case, that no essential improvement of the revenue is likely to be effected, at least for the present, by an increase of the duties already existing or by a reduction of them, it becomes necessary to inquire whother any articles now free of duty can with propriety be subjected to a moderate impost, and whether there are any other means of providing for the anticipated deficiency. The articles now free of duty which present themselves most prominently as subjects of impost are teas and coffee.—In the fast annual report from this Department this source of revenue was indicated. The necessity of resorting to it is as apparent and more argent now than it was then, The opinions of importers of these articles, of merchants and officers of the customs in various parts of the United States, as communicated to this Department in pursuance of its request, are of the customs in various parts of the United States, as com-numicated to this Department in pursuance of its request, are unanimously and decidedly in favor of such duties as "more equal and less burdensome than any other mode by which the same amount could be collected." From the organization of the Government to the year 1832, duties were laid upon these articles. In that year they were repealed in pursuance of the recommendation of the President, which was made, as he stated, in consequence of the national debt being extinguished and the revenue being abundant for the public service. The reason for that policy having ceased, and additional revenue being indispensable for the most economical administration of the Government, it cannot be doubted that our fellow-citi-

of the Government, it cannot be doubted that our fellow-citzens will acquiesce in the necessity which requires such an impost as cheerfully as in any other burdens which they are called to bear for the security and protection of themselves, their property, their rights, and liberties.

Notwithstanding the opinions of some, I cannot doubt that the price of these articles would be enhanced to the consumer to some extent by the imposition of daties. But it may be questioned whether this effect would not be temporary. Conquestioned whether this effect would not be temporary. Coffee is raised in various countries, and the amount produced
has increased of late years rapidly. Should the competition
between those countries be or become so active as to enable us
to choose the source of supply, the duty may fall upon the
producer. In respect to teas, the opening of the China trade,
and the exchang i for them of our coarse cotton fabrics, instead
of specie as heretofore, will enable us to obtain larger supplies,
and at cheaperrater. But, whatever may be the increase of
price to the consumer, and whether it be permanent or temporary, it would be fairly distributed among the whole community for nearly all are consumers; and by a proper adjustment of the rates, it would fall chiefly upon those who used
teas of the most expensive kind. Hence a specific duty in
reference to cost would be most advisable.

In order to exclude a surrious article which has sometimes

In order to exclude a spurious article which has sometime forced its way among us, it would be expedient to fix a minimum value at sixteen or twenty cents per pound. A duty of five cents per pound on all teas costing twenty-five cents or five cents per pound on all teas' costing twenty-five cents or under, of seven cents upon those costing from twenty-five to thirty-five cents, and thus advancing the duty according to the cost, would afferd the most certain and practicable mode of collection, while it would be the least burdensome. With respect to coffee, it is represented that the difference in value between the various descriptions in use among us is not such as to render an advalorem duty necessary or expedient. A moderate specific duty of two cents per pound, when brought from the country of its growth, in Asia, Africa or America, and three cents per pound when imported from Europe, it is believed would be fair and moderate. Such a duty may be estimated to produce at least two millions five hundred thought of the country of the cents per pound when imported from Europe, it is believed would be fair and moderate. Such a duty may be estimated to produce at least two millions five hundred thought of the country of the cents per pound when imported from Europe, it is believed would be fair and moderate. Such a duty may be estimated to produce at least two millions five hundred thought of the country of the cents per pound when the country may be estimated to produce at least two millions five hundred thought of the cents per pound when the country may be estimated as above sugestimated to produce at least two millions five hundred thou-sand dollars. From a duty on teas, gracuated as above sug-gested, we may expect to realize about one million five hun-dred thousand dollars. Much, however, will depend upon the terms of our trade with China. It cannot be supposed that duties to the amount of four millions, distributed among nearly eighteen millions of persons, would be seriously felt

by any, even assuming that the consumers would exclusively bear the burden, and that it would not be divided between them and the producers.

Among the means of improving the revenue, the daties on tounage and light-money, heretofore collected, have received consideration. In 1931 these duties were repealed, except as to the vessels of shose countries that impose duties on goods and the consideration of the production of the consideration of the countries that impose duties on goods and the consideration of the countries that impose duties on goods and the consideration of the countries that impose duties on goods and the consideration of the countries that impose duties on goods and the consideration of the countries that impose duties on goods and the countries that impose duties on goods are considered to the countries that impose duties on goods and the countries that impose duties on goods are considered to the countries that impose duties on goods are considered to the countries that impose duties on goods are considered to the countries that impose duties on goods and the countries that impose duties on goods are considered to the countries that impose duties on goods are considered to the countries that impose duties on goods are considered to the countries that impose duties on goods are considered to the countries that impose duties of the countries that impose duties of the countries that the countries that impose tonuage, discriminating between their own vessels and ours. In respect to those nations, counter discriminating duties on our part still remain. They vary in amount, but their annual produce, on an average of the last twelve years, is about sixry thousand dollars, although for the last year it was less than

thirty thousand dollars. It is respectfully submitted whether it would not be expedient to direct that this duty, as collected, should be applied to the relief of sick and disabled seamen, in aid of the hospital fund? Although this amount would not furnish an adequate provision for this meritorious class of citizens, yet, in connection with other provisions hereinafter suggested, it would, to great extent, relieve Congress from the appropriations ordinarily made to supply the deficiency in that fund. The advantage of such an arrangement would be to avoid the distressing contingency of an inability to meet the cases of suffering that occur after the fund is exhausted and previous to an appropriation.

Considering the disadvantages under which our navigation now suffers from various causes, the undersigned is not disthirty thousand dollars. It is respectfully submitted whether

Considering the disadvantages under which our navigation now suffers from various causes, the undersigned is not disposed for commend the restoration of the general tonnage duty. But it is deemed worthy of consideration whether the vessels enioning the benefits of our very expensive light-house establishment ought not in justice to contribute to its maintenance? The light duty was repealed at the same time with the general tonnage duty, and it is believed for the same reason, the abundance of revenue then existing. That reason has ceased to exist. Our revenue is not assequate to the ordinary expenses of the Government. A duty of six cents per ton upon all vessels engaged in the foreign trade, to be paid upon each entry into our ports, except that not more than one duty shall be required for any one mouth, and a like duty annually upon vessels engaged in the coasting trade and fisheries, would produce on the present tounage about two hundred and thirty thousand dollars, less than one-half of the average annual expense of the light-houses. The annual duty would be so light as scarcely to be felt, and if other suggestions contained in this report, by which the interests of our navigation may be promoted, should receive favorable consideration, they will be more than remunerated for the amount of duty now proposed. e more than remunerated for the amount of duty now pro

It is worthy of consideration whether the revenue might It is worthy of consideration whether the revenue might not be improved and the navigation of the country augmented by the imposition of a transit duty upon imported merchandise on its passage from one of our ports to the domintons of a foreign state immediately adjoining the United States. By the existing law no drawback whatever is allowed in such cases, except to fineten places to the southward or westward of Louisiana. The facility ufforded by the improvements of our internal communications and by the application of steam for the rapid and safe tran mission of goods from our own scaports to the British dominions, together with the early closing of the ports of the latter by ice, and the late periods at which they open, would ordinarily induce a preference to that mode of supply, and at particular seasons would be so advantageous to our own chizzens as to secure a very large portion rageous to our own cirizens as to secure a very large portion of this carrying trade, besides giving additional employment to our ships. The policy which has in effect prohibited this trade, doubtless crose from the apprehension that it might afford opportunities for the illicit re-introduction into this country of the goods thus exported. It was adopted at a time when the whole am not of duties collected on merchandise with a defluction of one pre-cent, was refunded on its tedise, with a deduction of one per cent, was refunded on its to

exportation.

It is submitted whether the introduction of the just and judicious principle of retaining a much larger ereen age of the amount of drawback and the imposition of duties in the colonial ports, have not changed to a greatexent the ground of this police. It is not perceived what motive of interest can exist no smuggle into this country goods which have pad this transit charge and these duties, rather than the mechandise which under existing laws may be re-exported to Halifax, and carried from thence into the same dominions. Whatever apprehensions may exist on this point it is not doubted that they may be removed by adequate guards. Among these may be suggested the designation of the ports from which only the re-exportation migrat be permitted, and the production of official evidence that the same goods had been receivmay be suggested the designation of the ports from which only the re-exportation might be permitted, and the production of official evidence that the same goods had been received, entered, and paid duties in the adjacent British dominions to which they were re-exported. It cannot be doubted that such a measure would tend greatly to the increase of our tonnage, and restore to our own ships a trade of which our policy has, to a great extent deprived them.

In the last annual report from this Department the attention of Congress was invited to the Warehouse system, and various communications from Custom-House officers and intelligent merchants were submitted. It is certainly worthy of inquiry whether the time during which imported goods are per-

ous communications from Custom-House officers and intelligent merchants were submitted. It is certainly worthy of inquiry whether the time during which imported goods are permitted to remain in the charge of Custom-House officers may not be extended so as to relieve the importers from the advance of the duties which they are now obliced to make before the amount is realized by sales of the roods. The frequency of the communications between our shores and those of Great Britain, and their surprising regularily, have doubtless mitigated the burdens of these advances upon our own citizens, as the goods to be imported from that country are in effect warshoused there, and are shipped according to the supposed demands of the market. But it may be well to inquire whether this mitigation is not in fact destructive of that portion of the importing business of our own citizens upon which it operates, by transferring itte those upon whom the burden falls lightly, if at all. Possessing large capitals, and able to command money at much lower rates of interest than our own citizens, British merchants can better afford to keep large stocks on hand, or to advance the duties upon such as they send to us. The same advantages in their layor exist also in respect to merchandize imported from the Continent and other parts of the world. In the absence of regular and speedy communications, the stocks of this description must be ordinarily large, and the advance of duties upon them must absorb capital and cause a very serious inroad upon the profits of business. It is represented that the importing trade is now chiefly in the hands of the agents of foreign houses. Independent of other considerations which will suggest themselves, the consehands of the agents of foreign houses. Independent of other considerations which will suggest themselves, the conse-quences to cur navigation, to the building of ships, and to the quences to cur navigation, to the building of ships, and to the employment of our own seamen, of giving to subjects of other countries the selection of the means of conducting commerce with us, may be very serious. And it will not escape intelligent legislators to inquire how farit is intrinsically just to domand of one class of our citizens the advance to the Government of a portion of their capital, while it is not required from any other class. The importers are in fact the collectors of the duties for the Government, and it would seem that very contractions of the duties for the Government, and it would

seem that very cogent reasons of public policy should exist to compal them to pay over before they had collected.

The general opinion to be derived from the correspondence communicated to Congress in the report before mentioned is, that the revenue from customs would be augmented after the first year by the warehouse system, in consequence of the greater facility that would be given to importations, and of a that the revenue from customs would be augmented after the first year by the warehouse system, in consequence of the greater facility that would be given to importations, and of a fair and increased competition, and consequently a probable reduction in prices; that fluctuations in the amount of imports would be prevented, and that our commercial marine would be increased by rendering this country the entrepot for merchandise destined to other markets. In these views I am inclined to repose great confidence. The better opinion would seem to be, however; that the system of warehousing should be restricted to prominent articles of considerable bulk and paying high specific duties, such as wines, liquors, sngar, molasses, iron, &c. Doubtless, the effect would be to postpote the collection of that portion of the duties which would accrue on the warehoused articles. This temporary effect must be met whenever the system shall be adopted, and it may as well be encountered now as at any other time. If the consequence would be, as anticipated, an augmentation of the revenue, it could not well happen too soon. The temporary deficit which might be created, could be provided for by an extension of the authority to borrow.

The loan of seven millions, which has been previously mentioned, was effected in pursuance of the act of March 3d, 1843. By that act two modes of providing for the amount of Treasury Notes then outstanding were authorized—one, by a resisue of notes: the other by a loan on a steck for not more than ten years. The notes outstanding at the passage of the act amounted to \$11,650,337 45, of which more than eight millions fell due before the 1st of July, 1843, and the residue in the ensuing months. The hazard of a demand for money being created by any sudden revulsion which might be produced by contingencies in other countries, or by causes over which we had no control, seemed to require that an amount equal to the thirds of our annual evenue should not be left in a condition to be thrown upon the Treasury, and

increase in our revenue for years to come as would be necessary to meet such a domand. It was therefore deemed advisable to put beyond the reach of accident such a poption of this large outstanding debt as would relieve the Deparment from any apprehension of inconvenience or danger from the residue. The great plenty of money, which might be temporary, also invited to such a course, as at all events saving a considerable amount of interest. The state of things actually existing as contemplated by the third section of the act referred to, a loan was accordingly made under the direction of the President of the United States of seven millions of dollars, upon a ten years' stock, bearing an interest of five per cent, per annum, payable semi-annually, at the rate of one hundred and one dollars and one cent for every hundred dollars of stock, for nearly the whele; a small portion having been taken on terms still more favorable. The persons to whom and the terms on which the stock was awarded, and the names and proposals of those whose offers were not accepted, are given in a statement (marked E) accompanying this report.

By the funds thus provided, Treasury notes bearing six per cent, interest to the amount of seven millions have been redeemed. There then remained of the outstanding notes \$4,656,387,45. These notes also bore an interest of six per cent, which was considerably above the value of money. It seemed a very obvious duty to exercise the authority given by the first section of the act of 1813—of issuing the notes, in such form and on such terms as would promote the convenience of the Tretsury and avoid the dangers and expense of remitting coin to the public agents for disbursement, and at the same time save to the country the greatest amount of interest. The certain prospect of the condition of the Treasury, which has been exhibited in this report, admonished to this course, independent of all other considerations. Notwithstanding all interest had ceased u, on more than two millions of the outstanding Treasu ness to redeem the whole amount, yet it was perceived that they were not presented for redemption, but were retained by the people for the purpose of remittance in the transaction of their business. This fact indicated that the whole amount could probably be re-issued, as the outstanding notes should be received, in others of a low denomination, without any, or at a nominal interest; and that they would be received with avidity by the public crediters, if made convertible into coin a deared.

avidity by the public crediters, if made convertible into coin on demand.

In this state of things, and for these reasons, it was determined, with the sanction of the President, to issue notes of the denomination of fifty dollars, with interest at the rate of one mill per annum upon one hundred dollars, and to exercise the authority given by the eighth section of the act of 1837 by purchasing these notes at par, whenever presented for that purpose, at the depositories of the Treasury in the city of New-York, where two thirds of our revenue and means are collected and deposited, and to give notice of such determination by an endors ment upon the notes. It was doubted whether the bonds required by law to be given by collectors, or any other officers, would extend to a responsibility for funds that might be placed in their hands to make such purchases; and hence it was deemed impracticable to employ them for that purpose, if it had otherwise been considered expedient.

was deemed implaced to define them for that purpose, it it had otherwise been considered expedient.

The notes are made payable in one year, rather in conformity to the construction heretofore given to the act of 1837 than from a conviction of its being required by that act. The object of the second section seems to be to prevent them from running or bearing interest longer than a year. It is silent respecting any shorter period, apparently with the view of leaving some discretion. The notice that they will be purchased is endorsed on them distinct from the body of the notes, so that, if any extraordinary emergency should occur to produce any difficulty in their purchase, or for any other reasen it should be deemed expedient, the endorsement may be omitteen, and the notes permitted to circulase without interest, or they may be altered to specify a rate. They are not only receivable for all public dues, but may be exchanged for specie at par, at the custom-houses and land offices, to the amount of one half the coin they may respectively have on hand. Less than two hundred and seventy thousand dollars of the new notes have been issued. The effort had been made by a former Secretary to substi-

rate notes with nominal rates of interest, and also notes with the low rate of two per cent., but it had not succeeded in consequence of their not being convertible into coin on demand. For, as the present value of a post note is diminished in exact proportion to the time it has to ran before maturity, a discount upon it can only be prevented by allowing interest equivalent to that time. The question of convertibility, therefore, was in truth a question whether interest should or should not be account as the permitting the notes to be at a discount was not

the purpose. There is and always must be a surplus in the Treasury beyond the immediate calls upon it. This, with a revenue more than three times the amount of the notes constantly accruing, would be adequate, as its place could always be supplied with other notes, with or without interest, as circumstances required, with which a portion of the public expenditures could be made. In the possible event of a large accumulation. Treasury Notes bearing such interest as would insure loans, not exceeding the prescribed rate, or a resort to the authority to issue a stock would either of them be sufficient. the authority to issue a stock would either of them be sufficient to provide the necessary funds to meet such accumulation.

The exigencies of the Treasury demand that the effort should be made to relieve it from such a weight of interest, especially as it would not preclude a return to the system which natice. Banks to hoard Treasury notes, by allowing them an interest, while they borrow of the community without interest to the extent of their circulation.

The authority given by the Constitution to "horsow morest".

WHOLE No. 833.

The authority given by the Constitution to "borrow money on the credit of the United States," in its terms comprehends every form of loan which Congress may think proper to prescribe; and it is not easy to perceive how this express and unqualified grant of power can be limited or curtailed. Certain

scribe; and it is not easy to perceive how this express and unqualified grant of power can be limited or curtailed. Certain it is, that the most distinguished among these who contend for a strict construction of the Constitution have given their sanction to the existence of this power in the form of bills of credit or Treasury notes.

Well founded objections exist to borrowing without an urgent necessity, in the form either of permanent loans, or those of a temporary character. That necessity must also influence the terms and conditions of either mode. The former by putting off 5the day of payment to "a more convenient season," removes the most efficial check to prodigality, and offers a temptation of difficult resistance. It has accordingly proved the bane of all Governments. The policy of the Treasury note system seems to have been devised to guard against this evil, by bringing the day of payment close upon that of expenditure, andit would seem that the more immediate the liability to pay, the more would that policy be promoted. A postponement even for a year invite to profusion, and no check can be so effectual as instant responsibility. Every loan thus made directly from the People, is in fact made, not in consideration of the interest agreed to be paid by the Government, but literally and solely upon "the credit of the United States."

If, after such notes have answered the purpose of Government in promoting convenience, security, and economy in the public disbursements, they should, in consequence of their uniform value, be kept in circulation to any considerable extent by our fellow citizens for their own convenience in main faining internal trade and keeping down the finctnations of tent by our fellow citizens for their own convenience in main-taining internal trade and keeping down the fluctuations of exchange between different parts of the country, arising from exchange between different parts of the country, arising from a disordered currency, it is not perceived how such a result affords ground for objection to a system constitutional in itself, and adopted for legitimate and constitutional objects. It is submitted that the Government is responsible only for the use which it makes of the power to incur a debt, and not for the use or abuse by the people of the evidences of that debt which it may issue. Their application by the community to the purpose mentioned, is a proof that they are wanted for that purpose, and that "the credit of the United States" has taken the place of local, chartered, or State credit. Those who object to such a consequence in the present state of our, finances, which require a loan in some form, must, however, choose between the evils of that result, if they are evils, and the perils of a permanent national debt, which must either be created directly, or must follow at no remote period, and take up securities which may be issued in the form of a protracted promise to pay. For in this, as in other cas s, we are not allowed the use of means entirely free from objection, but are lowed the use of means entirely free from objection, but are compiled to select between different modes that which is the least objectionable.

At all events, the small amount of convertible Treasury

At all events, the small amount of convertible Treasury notes that may be issued under existing laws (less than one-third of the annual receipts, and less than one-fourth of the annual public expenditures) cannot create any very dangerous "paper currency." And it is supposed that the objections referred to are not so much to the issue of such an amount as a temporary expedient, but are founded rather upon an apprehension that these notes will be so useful to the Government and so beneficial to the people that their issue may hereafter be carried to excess. It is a fair question whether the danger of excess in this mode of borrowing meney is equal to that arising from loans upon deferred times of payment? While the wisdom and firmness of Congress ought not to be distrusted in either case, yet it is worthy of observation that the mode which requires immediate liability to pay, furnishes a guard in itself against abuse by the instant and infallible check in itself against abuse by the instant and infallible check which it furnishes upon issues beyond the means of convert-

A brief synopsis of the foregoing statements and suggestions in relation to the deficiency of means to meet the ordinary expenses of Government during the current and the next fiscal year may be useful. By extending the loan which becomes due 1st of January, 1845, its amount (\$5,672,976 88) may be produe 1st of January, 1845, its amount (\$5,672,976.88) may be provided for.

By raising of light-money, by a duty on articles now free particularly tea and coff.e, and by the other means suggested in this report, an addition may be made to the revenue of between four and five millions of dollars. Estimating this at four millions five hundred thousand dollars, there will be left to be provided for four millions five hundred thousand dollars, and the outstanding Treasury notes, amounting to a little

and the outstanding Treasury notes, amounting to a little more than four millions six hundred thou and dollars. These two items, amounting in the whole to nine millions one handred thousand dollars, might be supplied by a continuation of the act of March 3, 1843. (providing for the re-issue of Treasury notes, with a contingent authority, to Tund into a stock.) which is limited to the 1st of July, 1844, and by extending it so as to include the anticipated deficiency of four millions five hundred thousand dollars, or such portion of it as it may be found expedient to meet in this manner. By this au increase of the permanent public debt may be avoided, and any reduction of expenditures or mercase of revenue that may take place will enable the Department to redeem a portion of this floating debt. For this reasen, if for no other, it is advisable that this portion of our debt should be kept in such a condition that it may be redeemed at pleasure. Should the disone that this portion of our debt should be kept in such a condition that it may be redeemed at pleasure. Should the discretien as to the rate of interest on the Treasury notes to be issued, be abrogated, or should the authority to purchase them on presentation be withheld, which would be equivalent to a direction that interest shall be paid at all events, then it will be necessary to add to the estimated deficiency for the service of the next fiscal year at least four hundred and fifty thousand dollars.

There are some subjects to which it seems a duty to invite There are some suppers to which it seems a day to have the attention of Congress, before closing this report.

To prevent illegal importations on our southwestern frontier, as well as to afford the proper facilities to traders who, may wish to being merchandise in that direction, it would be advisable that a port of entry should be established in that quarter. The town of independence, in Missouri, has been

quarter. The town of Independence, in Missouri, has been surgested as a good position.

By the existing law, an appeal to the Supreme Court cannot be made from the decision of a Circuit Coust in cases involving the amount of duty that may be levied on imported merchandies, because the amount in controversy in the particular case never exceeds the prescribed limit. The courtesy of the judges sometimes induces them to disagree in form, in order to obtain the opinion of the Supreme Court. But it frequently happens that only one judge holds the Court, and it would seem that the Government ought not to be indebted to the courtesy of any officer for the opportunity of correcting what may be an erroneous construct on of its revenue laws. The principle which prescribes a limitation of the value of the subject in controversy in civil suits to entitle a party to an appeal, is believed not to be applicable to questions of revan appeal, is believed not to be applicable to questions of revenue, when the decision of a particular care may and often does involve hundreds of thousands of dollars; and it is submitted that in all such cases the United States should have the right of appeal, of course, but that the costs consequent upon such a proceeding should not in any event be charged upon

such a proceeding should not in any event be charged upon the opposite party.

A practice has prevailed of allowing the compensation of clerks employed in the custom-houses to be paid out of the revenue, in cases where the fees were not deemed adequate to obtain the necessary number. Believing this practice unwarranted by law, and being confirmed in that view by the opinion of the Attorney General, it has been abolished. There are probably cases, however, where legislative provision will be necessary to procure the proper assistance to the collectors and naval officers.

The provision for the relief of sick and disabled Seamen is, and for years has been, wholly inadequate to its porpose. Seamen, being from their pursuits usually unable to share in the general provision for the destitute, and having contributed to this fund what the law demands, claim its benefits, without knowing or referring to its amount, or to the legal restraints

the general provision for the destitute, and having contributed to this fund what the law demands, claim its benefits, without knowing or referring to its amount, or to the legal restraints upon those charged with its administration. All efforts to prevent the expenditure exceeding the means provided have heretofore been unavailing, and there is constantly a balance against the fund, which is supplied by appropriations from the Treasury. To increase the amount demanded from them would be odious, if not onerous. By the act of March 1, 1843, the laws requiring contributions to this fund are extended to the owners of registered vessels. It is submitted whether this principle might not with great propriety be still farther extended to the owners of all vessels, in the form of either monthly or yearly contributions, graduated by the tonnage of the vessel. This provision, with that already suggested of appropriating to the same purpose the discriminating tomage duty, would probably furnish the relief which Humanity as well as Policy dictates should be extended to a class of men proverbially improvident, but yet identified with the power and property of the Country.

The condition of the marine preventive service against smuggling has been materially improved while a who esome

The condition of the marine preventive service against smuggling has been materially improved who is some economy has been preserved. It will be the subject of a special report.

The light-house establishment will also be the subject of a

future communication to Congress. Reports from the Com-missioner of the Land Office, and from the Societor of the Traseury, respecting suits and projections in behalf of the Government, will also be submitted. It affords great pleasure to state there has been no delin-

quency or default on the part of collectors of the customs, the receivers of public moneys, or any other officer or agent, charged with the receipt or deposite of the public funds. The sums which collectors and receive s are permitted to retain in their hands have been limited to the very lowest amount the public service would allow, while they have been required to deposite the surplus immediately in the institutions designated for that purtoes.

to deposite the surplus immediately in the institutions designated for shat purjose.

A rigid adherence to these regulations is maintained by means of a constant watchfulness of their accounts. A list of the depositories selected by the Treasury accompanies this report. The terms on which they are employed are the same as those settled in 1833, and promulgaged in the circular of the Secretary of the Treasury on the 9th day of October, in that year. A few of them merely receive the public moneys in special deposite. It is but an act of justice to say that they have faithfully fulfilled all their engagements, have transferred the funds as required without excess to the Government, have faithfully fulfilled all their engagements, have transferred the funds as required without expense to the Government, and have promptly metall drafts upon them.

I am unwilling to omit the opportunity of inviting the attention of Congress to the multitude and frequency of oaths prescribed in our system of collecting the revenue. A custom house oath has become a by-word to describe an unmeaning ceremony, and it is doubted whether it is felt as imposing an obligation equal to that of a simple affirmation. It is not perceived why the same penalties may not be inflicted for the wilful falsehood of a declaration in writing which might be substituted in most cases for the irreve ent invocation of the Supreme Being. A bare allusion to the subject, it is hoped, will be sufficent to induce that consideration of it to which it may be entitled. Respectfully, JOHN C. SPENCER

Secretary of the Treasury. To the Hon. WILLIE P. MANGUM.
President of the Senate.

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